

Sam Houston State University
A Member of the Texas State University System

Finance & Operations Policy FO-50

1. Communication Device Policy

1.1 Purpose

- 1.1.1** To provide guidance regarding eligibility for a communication device allowance and associated equipment allowances.
- 1.1.2** Sam Houston State University (SHSU) recognizes that the performance of certain job duties may be enhanced by the provision of a communication device. This policy establishes methods for making a communication device available to employees when there is a documented official state business need and the employee's supervisor approves.

1.2 Definitions

- 1.2.1 Communication Device** - is defined as a cell phone or personal digital assistant (PDA) that allows for two-way communication, including equipment such as hands-free devices, chargers, and data cabling. This also includes wireless routers known as "Mi-Fi" devices, which allow employees to connect to the campus network.
- 1.2.2 Official State Business Need** - the employee frequently engages in work-related travel, the employee is frequently out of the office on SHSU business, or the employee is a member of key personnel needed in the event of an emergency.

2. Acquisition of Communication Device

The following two methods are available to provide employees with a communication device:

2.1 University-Owned Devices

In the event an employee's performance of responsibilities will be enhanced through use of a cell phone or communication capable device, the department may purchase such a device using available departmental equipment funds. The device will remain the property of SHSU. Employee personal use of a communication device may only be incidental to SHSU official use and such use is considered a *de minimis fringe benefit*, excludable from gross income.

A department may have a business need for a communication device assigned to the department rather than to a specific employee. In those instances, the department head may request service to be paid by SHSU.

These services must be approved by the Vice President for Information Technology. The department is responsible for the supported communication equipment and should follow regular procurement channels and process a purchase order via BearkatBuy.

2.2 Employee-Owned Devices

A department may elect to monetarily contribute to the employee's purchase and operation of a communication device when the department head identifies the need. The monetary contribution will be provided in one or both of the following forms:

2.2.1 Equipment and Activation Allowance

At the discretion of the department, a one-time allowance may be provided for the acquisition of communication equipment and initial activation fees. Equipment obtained by the employee utilizing the equipment allowance is the property of the employee. This allowance may be paid only once every two years and may not exceed the maximum amount stated on the request form.

2.2.2 Monthly Communication Allowance

Employees may receive a monthly salary allowance for the operation of an employee-owned communication device. This allowance is provided to the employee as long as the granting department determines the employee qualifies under this plan.

Communication device allowances are taxable compensation subject to required tax withholdings. These allowances are not an entitlement and are not part of the employee's base salary. Allowances do not qualify as compensation for TRS or ORP contribution purposes.

The allowance amount is not intended to fully reimburse the employee for their total monthly out-of-pocket costs, given that the device is expected to be used by the employee for both personal and business use. The allowance range is listed on the *Communication Device Request Form*. The monthly allowance amount is determined by the employee's immediate supervisor and approved by the department head and the divisional Vice-President.

Numerous plans are available in the telecommunications market and eligible employees may independently choose their own provider and plan. Provider contracts, billing, and payment obligations are between the employee and the provider and in no way obligates SHSU. SHSU does not endorse any particular service provider or plan.

3. Duration of Communication Allowance

To receive a communication device allowance, the employee's department head must submit an approved ***Communication Device Allowance Request Form*** to the Payroll Office. Upon request the employee must provide documentation to substantiate the ownership of the device or service. This would include a monthly statement, documentation showing initial startup fees or a contract. The monthly communication plan allowance is reviewed and approved annually during the budget cycle and the employee must present a current statement/bill from a provider as substantiation of ongoing service coverage. Once substantiated, the allowance shall remain in effect throughout the year unless:

- The employee's job duties change and the department head determines that the new duties no longer support a business need
- The employee cancels the plan
- The employee terminates employment with the University
- At its discretion, the university, or the employee's department may determine, to discontinue an employee's allowance.

Employees are responsible for notifying their department if they no longer have a communication device/plan. Department heads are responsible for notifying the Payroll Office to discontinue the monthly allowance.

4. Communications Devices and Public Information

SHSU business conducted on either a university owned, or personally owned communication device is a record subject to the Texas Public Information Act. Employees are on notice that there is no expectation of privacy of information received or transmitted through a university owned communication device. Further employees are on notice that in the event the university receives a related open records request, information on a personally owned communication device used to conduct university business may be subject to review by the employee's supervisor, SHSU Human Resources, the TSUS Office of General Counsel, and the Texas Attorney General.

Effective: April 2016

Reviewed By: Dr. Carlos Hernandez, Vice President for Finance and Operations

Next Review: 8/31/2019